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April 12, 2013

Steven M. Gold, U.S.D.J.
United States District Court
Eastern District of New York
225 Cadman Plaza
Brooklyn, NY 11201

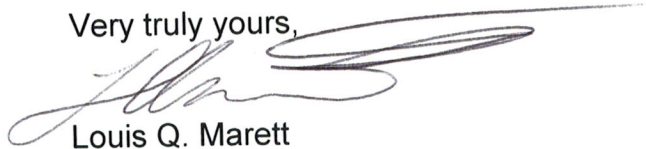
Re: Monserrate v. K.K. Machine Co., Inc. et al
Case No. 10-Civ-3732(TLM)(SMG)

Dear Honorable Gold:

I am the attorney for the defendant in this matter. I am writing this letter pursuant to the Court's order dated March 19, 2013 asking for our position with regard to settlement.

The defense's position is that for the duration of time that the alleged illegality was being conducted by my client, there is not one shred of evidence the plaintiff can point to, no deposits of cash, no copies of statements by the plaintiffs to support their claim. Their entire case is based on both plaintiffs bolstering each other's case. Nonetheless, it is my hope that through discussions with the Court my client will understand the gravity of the case should he choose to go to trial. I am asking the Court's intervention for a thorough discussion of the merits which should help move us toward a settlement. My client is indicating his desire for settlement.

Very truly yours,



Louis Q. Marett

LQM:bv